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February 20, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Re: Application of Hiroyuki KINUGAWA and Makoto YAMAUCHI
VALVE TIMING ADJUSTING DEVICE
Assignee: **MITSUBISHI DENKI KABUSHIKI KAISHA**
Our Ref. Q79652



Dear Sir:

Attached hereto is the application identified above comprising thirty-one (31) sheets of the specification, including the claims and abstract, seven (7) sheet(s) of drawings, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

The Government filing fee is calculated as follows:

Total claims	6 - 20	=		x	\$18.00	=	\$0.00
Independent claims	1 - 3	=		x	\$86.00	=	\$0.00
Base Fee							\$770.00

TOTAL FILING FEE	\$770.00
Recordation of Assignment	\$40.00
TOTAL FEE	\$810.00

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

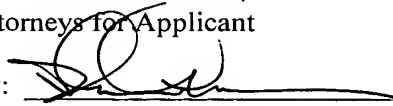
Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2003-56033	March 3, 2003

The priority document is enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: 
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